

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

In Re:

TOUGHER INDUSTRIES, INC.,

Debtor.

Main Case No. 06-12960
Chapter 11

(Jointly Administered)

In Re:

TOUGHER MECHANICAL, INC.,

Debtor.

Case No. 07-10022
Chapter 11

ORDER

An Ex Parte Application having been made for the appointment of Testone, Marshall & Discenza, CPAs, as Accountant for the Debtor, and it appearing that the services of an accountant are required, and no adverse interest being represented, and no notice to creditors need be given, it is hereby


ORDERED, that the Debtor is hereby authorized to employ Testone, Marshall & Discenza, CPAs as Accountant effective 4/13/07, upon the terms set forth in the Application; and it is further

ORDERED, that compensation is to be fixed and paid only upon proper application to the Court based on contemporaneous time records.

RECEIVED

APR 20 2007

BANKRUPTCY JUDGE
ALBANY, NEW YORK


Honorable Robert E. Littlefield, Jr.
U.S. Bankruptcy Judge

NO OBJECTION - OFFICE OF U.S.

By:  4/20/07